



## Register as Person Competent to Verify

# Person Competent to Verify – Registration

## Register as Person Competent to Verify in e-Filing

As per section 140 of Income Tax Act 1961, where the individual (assessee) is mentally incapacitated from attending to his affairs, his guardian or any other person competent to act on his behalf can verify the return of income.

An Individual must register on behalf of a mentally incapacitated individual in e-Filing application in order to avail the services like filing of returns and other functionalities.

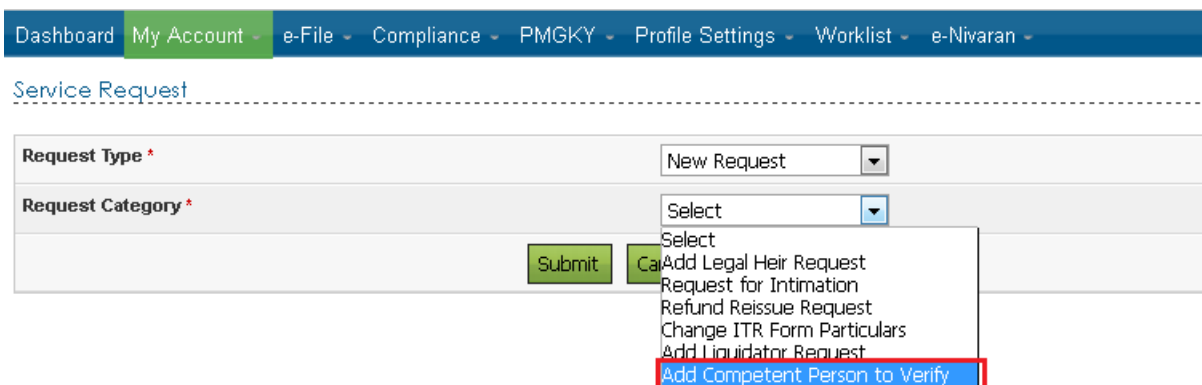
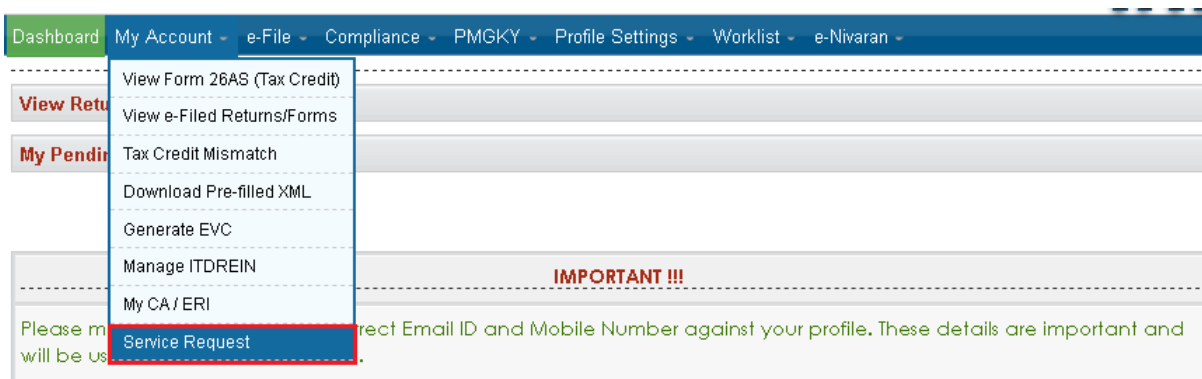
## Pre-requisites to register as Person Competent to Verify

- Competent Person's PAN should be registered in the e-Filing portal
- Mentally incapacitated individual may be registered.
- This functionality is provided for Individual user only.

## Steps involved in Register as Person Competent to Verify

**Step 1 - Login** to e-Filing portal using **Competent Person's Credentials**

**Step 2 - My Account** → Service Request > New Request > Register as Person Competent to Verify




## Person Competent to Verify – Registration

---

### Step 3 - Enter the details of **Mentally incapacitated individual**

- PAN
- Date of Birth (DD/MM/YYYY)
- Surname
- Middle Name
- First Name

[Register as Person Competent to Verify](#)

Details of the Mentally Handicapped	
PAN *	<input type="text"/>
Date of Birth (DD/MM/YYYY) *	<input type="text"/> 
Surname *	<input type="text"/>
Middle Name	<input type="text"/>
First Name	<input type="text"/>
Please select the files to upload	<input type="checkbox"/> Copy of PAN card of the incapacitated <input type="checkbox"/> Self attested PAN card copy <input type="checkbox"/> Certificate issued by District Committee headed by District Collector
Attach scanned documents in ZIP/PDF format *	<input type="button" value="Browse..."/> No file selected.
<input type="button" value="Submit"/> <input type="button" value="Cancel"/>	

#### Instructions

- Fields marked with asterisk(\*) are mandatory.

### Step 4 – Select the files to **upload**

### Step 5 – Attach a **Zip/PDF File** with the below scanned documents

- Copy of PAN card of the incapacitated
- Self-attested PAN card copy
- Certificate issued by District Committee headed by District Collector.

### Step 6 - Click **Submit**

### Approval Process

**Step 1** – 'Register as Person Competent to Verify' request will be sent to the e-Filing Administrator.

**Step 2** - The e-Filing Administrator will verify the request and approve / reject as applicable based on the documents uploaded.

**Step 3** - An e-mail is sent to the registered e-mail ID with the details of approval / Rejection.

## Person Competent to Verify – Registration

---

### Key Points to be noted:

- Documents in regional language should be translated to Hindi or English. The translated document should be notarized (Both the original and translated document should be uploaded).
- The uploaded documents should be scanned in ZIP / PDF format with 300 dpi.
- The **zip file attachment should not exceed 50Mb.**
- Once the mentally incapacitated PAN is added by Person Competent to verify and approved by e-Filing admin, the mentally incapacitated User ID shall be deactivated in e-Filing portal
- If a mentally incapacitated PAN is not registered and the e-Filing admin has approved the Person Competent to verify for such PAN, then that PAN cannot be further registered in e-Filing portal.

### Person competent to Verify Functionalities

S.N	Services available on behalf of incompetent person	Competent Person
1	Upload Return	Yes
2	Submit ITR online	Yes
3	Defective Returns	Yes
4	Submit Form online (self/LH)	Yes
5	My Returns/Forms	Yes
6	Rectification request/status	Yes
7	Refund Re-issue	Yes
8	Request for Intimation	Yes
9	Response to Outstanding Tax Demand	Yes
10	Tax Credit Mismatch	Yes
11	List / Dis-engage CA	Yes
12	Dis-engage CA	Yes
13	Dis-engage ERI	Yes
14	Helpdesk Request	Yes
15	Worklist	Yes
16	Compliance	Yes
17	View Form 26AS (Tax Credit)	Yes